

UNITED STATES BANKRUPTCY
COURT DISTRICT OF NEW JERSEY

**FEE APPLICATION COVER
SHEET**

Debtor: Roseville Senior Living Properties, LLC Applicant: EisnerAmper LLP
Case No.: 13-31198-MBK Client: Stephen V. Falanga, Ch. 11 Trustee
Chapter: 11 Case Filed: September 27, 2013

**SECTION 1
FEE SUMMARY**

Fee Application No. 4 and ☒ Final Fee Application

	<u>FEES</u>	<u>EXPENSES</u>
Total Previous Fee Requested:	\$ <u>426,492.50</u>	\$ <u>3,700.71</u>
Total Fees Allowed To Date:	\$ <u>414,009.50</u>	\$ <u>3,659.71</u>
Total Retainer (If Applicable)	\$ <u>0</u>	\$ <u>0</u>
Total Holdback (If Applicable)	\$ <u>2,496.60</u>	\$ <u>N/A</u>
Total Received By Applicant	\$ <u>424,036.90</u>	\$ <u>3,659.71</u>

NAME OF PROFESSIONAL & TITLE	HOURS	RATE	FEE
1.(See Attached Schedule)			
2.			
3.			
4.			
5.			
6.			
7.			

Fee Totals: \$ 49,995.50
Disbursements Totals: \$ 117.69
Total Fee Application \$ 50,113.19

ROSEVILLE SENIOR LIVING PROPERTIES

FEE APPLICATION SUMMARY SHEET

NAME OF PROFESSIONAL & TITLE	TITLE	HOURS	RATE*	FEE
Daniel J. Gibson, CPA	Partner	1.1	\$ 510.00	\$ 561.00
Jay Lindenberg, CPA/CFF, CIRA	Director	76.4	\$ 500.00	38,200.00
Caroline Adams	Manager	10.0	\$ 330.00	3,300.00
Jessica Margarita Rivera, CPA	Tax Manager	5.9	\$ 310.00	1,829.00
Aimee Conant	Tax Manager	1.4	\$ 280.00	392.00
Irene Lambert	Senior Accountant	0.5	\$ 255.00	127.50
Casey Hayo	Staff	4.8	\$ 225.00	1,080.00
Andrew Davis	Staff	13.9	\$ 190.00	2,641.00
Lou Ann Torres	Paraprofessional	5.6	\$ 150.00	840.00
DelMarie Velazquez	Paraprofessional	8.2	\$ 125.00	1,025.00
TOTAL FEES		127.8	\$ 391.20	\$49,995.50

* Rates change annually effective August 1st.

FEE TOTALS	\$49,995.50
DISBURSEMENTS TOTALS	117.69
NET FEE AND EXPENSES REQUESTED FOR 11/1/16-01/26/2017	<u>\$50,113.19</u>

SECTION II
SUMMARY OF SERVICES

SERVICES RENDERED	HOURS	FEE
Accounting/Auditing	26.5	\$ 10,694.50
Asset Analysis & Recovery		
Asset Disposition		
Business Analysis		
Business Operations		
Case Administration	13.9	6,215.00
Claims Admin & Objections	9.7	4,850.00
Client Meeting		
Corporate Finance		
Data Analysis		
Fee/Employment Application	12.4	3,125.00
Financing		
Litigation Support		
Meetings of Creditors		
Operating Reports	17.3	4,961.00
Plan & Disclosure Statement	4.5	2,250.00
Projections, Etc.		
Tax Issues	43.6	17,900.00
Travel Time		
TOTAL	127.9	\$ 49,995.50

**SECTION III
SUMMARY OF DISBURSEMENTS**

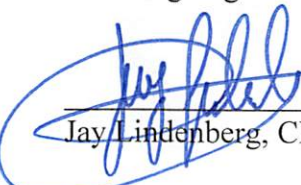
DISBURSEMENTS	AMOUNT
a) Pacer Fees Payable to the Pacer Service Center for search and/or print.	\$73.60
b) Fax Include per page fee charged.	
c) Case Specific Telephone/Conference Call Charges Exclusive of overhead charges.	
d) In-house Reproduction Services Exclusive of overhead charges.	
e) Outside Reproduction Services Including scanning services.	
f) Court Reporting Transcripts.	
g) Travel Mileage, tolls, airfare, parking.	
h) Courier & Express Carriers Overnight and personal delivery.	
i) Postage	44.09
j) Other (Meals)	
DISBURSEMENTS TOTAL:	\$117.69

**SECTION IV
CASE HISTORY**

(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. § 506)

- (1) DATE CASE FILED: September 27, 2013
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: November 19, 2015, effective as of October 29, 2015.
(ANNEX COPY OF ORDER(S))
IF LIMIT ON NUMBERS OF HOURS OR OTHER LIMITATIONS
TO RETENTION, SET FORTH:
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH
SUPPLEMENTS AS NEEDED:
- (5) ANTICIPATED DISTRIBUTION TO CREDITORS:
 - (A) ADMINISTRATION EXPENSES: (unknown at this time)
 - (B) SECURED CREDITORS: (unknown at this time)
 - (C) PRIORITY CREDITORS: (unknown at this time)
 - (D) GENERAL UNSECURED CREDITORS: (unknown at this time)
- (6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO
CREDITOR (IF APPLICABLE): Final disposition of case and dividend are unknown at this
time.

I certify under penalty of perjury that the foregoing is true and correct.



Jay Lindenberg, CPA/CFF, CIRA

Dated: February 8, 2017

EisnerAmper LLP
Accountants and Financial
Advisors to the Chapter 11 Trustee
111 Wood Avenue South
Iselin, NJ 08830
(732) 243-7000

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In the Matter of:

ROSEVILLE SENIOR LIVING PROPERTIES,
LLC

Case No: 13-31198

Debtor

Chapter 11

Hon. Michael B. Kaplan

**FOURTH INTERIM AND FINAL FEE APPLICATION BY EISNERAMPER LLP
AS ACCOUNTANTS TO THE CHAPTER 11 TRUSTEE, FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TO: THE HONORABLE MICHAEL B. KAPLAN

EisnerAmper LLP ("Applicant"), accountants to Stephen V. Falanga, the Chapter 11 Trustee (the "Trustee") by and through Jay Lindenberg, CPA/CFF, CIRA respectfully represents:

1. I am a Certified Public Accountant, Certified in Financial Forensics, a Certified Insolvency and Restructuring Advisor, and a Director in the firm of EisnerAmper LLP, with offices at 111 Wood Avenue South, Iselin, New Jersey, 08830
2. EisnerAmper LLP is well versed and experienced in the accounting for the books and records of assignors, bankrupts, debtors and others involved in insolvency proceedings.
3. EisnerAmper LLP was approved as Accountants to the Trustee, *nunc pro tunc* effective October 29, 2015 under the Chapter 11 filing. A true copy of the Order authorizing that employment is annexed hereto as Exhibit A.
4. Applicant seeks a fourth interim and final award for the time period from November 1, 2016 to January 26, 2017 (the "Compensation Period") for fees of \$49,995.50 and \$117.69 in reimbursement for a total award of \$50,113.09. All services for which compensation is requested by Applicant were performed for or on behalf of the Debtor, and there were no agreements or understandings for the sharing of any compensation.

5. Applicant filed a third interim award on December 15, 2016, for the time period from July 1, 2016 to October 31, 2016 (the "Compensation Period") for fees of \$99,028.50 and \$358.73 in reimbursement for a total award of \$99,387.23. By order dated January 26, 2017, EisnerAmper was awarded a third interim fee application of \$99,028.50 in fees and \$358.73 in expenses. These fees and expenses were subsequently paid by the Trustee.
6. Applicant filed a second interim fee application on August 15, 2016, for the time period from March 1, 2016 to June 30, 2016 (the "Compensation Period") and by Order dated September 19, 2016 EisnerAmper was awarded \$196,000.00 in fees and \$486.70 in reimbursements, for a total award \$196,486.70. These fees and expenses were subsequently paid by the Trustee.
7. EisnerAmper filed a first interim fee application on April 14, 2016, for the period of November 1, 2015 to February 29, 2016 (the "Compensation Period") for fees of \$118,981.00 and \$2,814.28 in reimbursement for a total award of \$121,795.28. By order dated May 22, 2016, EisnerAmper was awarded a first interim fee application of \$118,981.00 in fees and \$2,814.28 in expenses. These fees and expenses were subsequently paid by the Trustee.
8. On December 11, 2013, this Court entered an Administrative Fee Order Establishing Procedure for Payment of Interim Compensation and Reimbursement of Expenses to Professionals (the "Administrative Fee Order"). In accordance with the Administrative Fee Order, Applicant has filed and served through the Trustee's Counsel monthly fee statements (the "Statement"), as follows:

Application Period	Fees Requested	Expenses Requested
October 29, 2015 - November 30, 2015	\$ 27,634.50	\$ 2,720.46
December 1, 2015 - December 31, 2015	23,061.50	0.00
January 1, 2016 - January 31, 2016	33,700.00	51.82
February 1, 2016 - February 29, 2016	34,585.00	42.00
March 1, 2016 - March 31, 2016	49,301.00	77.80
April 1, 2016 - April 30, 2016	50,009.00	152.22
May 1, 2016 - May 31, 2016	47,852.50	41.63
June 1, 2016 - June 30, 2016	57,431.50	215.05
July 1, 2016 - July 31, 2016	33,578.00	103.94
August 1, 2016 - August 31, 2016	28,134.50	131.89
September 1, 2016 - September 30, 2016	18,955.50	89.60
October 1, 2016 - October 31, 2016	18,360.50	33.30
November 1, 2016 - November 30, 2016	12,483.00	41.00

9. The specific services performed by the Applicant are detailed in the billing attached as Exhibit B, Schedule of Professional Time by Date Order, Exhibit C, Detail Schedule of Professional Time by Staff Member, Exhibit D, Detail Schedule of Professional Time by Work Code, and Exhibit E, Detail Schedule of Itemized Expenses.

SUMMARY OF SERVICES RENDERED:

1. Assist the Trustee and counsel with the confirmation of the Chapter 11 Trustee's Plan of Liquidation.
2. Research and analyze claims and assist with the Motion to expunge and modify claims.
3. Prepare monthly operating reports for the months of October, November and December of 2016.
4. Assist the Trustee with the continued wind down of the Debtor's affairs, including continued transition with Westmont properties.
5. Preparation of estimated tax projections and other analyses to assist Trustee with California Franchise tax liability.
6. Prepare estimate tax vouchers for California State tax relating to composite income.
7. Prepare year end December 31, 2016, accounting trial balance and tax return workpapers.
8. Begin to prepare Debtor's 2016 partnership tax returns and related schedules.
9. Assist Trustee with several annual federal and state tax compliance filings.
10. Assist Trustee with updated accounting and processing of payments to vendors.
11. The petitioner has attempted merely to summarize the services rendered during the period by confining each summary to major efforts and highlights. Necessarily, many lower professional services not specifically identified herein, were rendered during the period encompassed by this application.

WHEREFORE, EisnerAmper, LLP requests the Court to grant its fourth interim and final application fee in the amount of \$49,995.50 and \$117.69 in reimbursement for a total award of \$50,113.09.

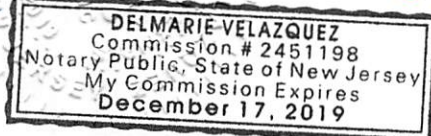
Respectfully submitted

EisnerAmper LLP


Jay Lindenberg, CPA/CFF, CIRA


Date

Notary Public



Retention Order



Order Filed on November 19, 2015
by Clerk
U.S. Bankruptcy Court
District of New Jersey

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2(c)**

CONNELL FOLEY LLP
Stephen V. Falanga (SF6414)
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One Newark Center
1085 Raymond Blvd., 19th Floor
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Telephone: (973) 757-1100
Telecopy: (973) 757-1090
Proposed Counsel to Chapter 11 Trustee

In re:

ROSEVILLE SENIOR LIVING PROPERTIES, LLC,

Debtor.

Bankr. Case No.: 13-31198 (MBK)

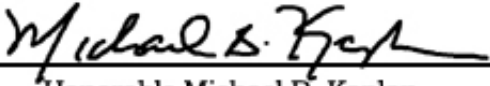
Hon. Michael B. Kaplan

Chapter 11

**ORDER AUTHORIZING RETENTION OF
EISNERAMPER LLP AS ACCOUNTANTS FOR THE CHAPTER 11 TRUSTEE**

The relief set forth on the following page is **ORDERED**.

DATED: November 19, 2015


Honorable Michael B. Kaplan
United States Bankruptcy Judge

Upon the applicant's request for authorization to retain EisnerAmper LLP as Accountants for the Chapter 11 Trustee, it is hereby ORDERED:

1. The applicant is authorized to retain the above party in the professional capacity noted.

The professional's address is: EisnerAmper LLP, 111 Wood Avenue, South Iselin, NJ 08830-2700.

2. Compensation will be paid in such amounts as may be allowed by the Court on proper application(s).

3. If the professional requested a waiver as noted below, it is ☐ Granted ☐ Denied.

☐ Waiver, under D.N.J. LBR 2014-2(b), of the requirements of D.N.J. LBR 2016-1.

☐ Waiver, under D.N.J. LBR 2014-3, of the requirements of D.N.J. LBR 2016-1 in a chapter 13 case. Payment to the professional may only be made after satisfactory completion of services.

4. The effective date of retention is Nunc Pro Tunc to October 29, 2015.

~ Exhibit A ~

ROSEVILLE SENIOR LIVING PROPERTIES, LLC
FOR PROFESSIONAL SERVICES RENDERED 11/01/2016 THROUGH 01/26/2017 BY BILL CODE:

Professional	Date	Description of Services	Rate	Hours	Fees
Jay Lindenberg	11/09/2016	Update accounting issues.	\$ 500.00	0.4	\$ 200.00
Jay Lindenberg	11/16/2016	Review and discuss October 31, accounting, recording payment from new owners, cash reconciliation and respond to L. Torres, EisnerAmper, questions.	500.00	1.1	550.00
Jay Lindenberg	11/18/2016	Case administration regarding updating books and records.	500.00	0.4	200.00
Caroline Adams	11/22/2016	Prepare reconciliation of professional Fees to determine amount remaining to be paid; analysis included review of Prior MORs, corresponding bank statements and quickbooks files relating to professionals paid to date.	330.00	2.1	693.00
Caroline Adams	11/22/2016	Review, revise, and update schddule of payments to professionals for MOR report.	330.00	0.8	264.00
Caroline Adams	11/22/2016	Review and analysis of Pacer documents related to the Professional Fee Applications filed with the court in order to prepare reconciliations for Professional Fees paid and pending to date.	330.00	0.7	231.00
Jay Lindenberg	11/22/2016	Review, revise and update schedule of professional fees, discuss with C. Adams and process payment for Connell Foley including correspondence to Trustee.	500.00	0.8	400.00
Jay Lindenberg	11/28/2016	Review and update accounting including vender payments.	500.00	0.6	300.00
Caroline Adams	11/29/2016	Prepare and update the MOR Professional Fees schedule based on reconciliation of Professional Fees.	330.00	1.4	462.00
Jay Lindenberg	11/29/2016	Update 2106 accounting and year end projections.	500.00	0.8	400.00
Caroline Adams	11/30/2016	Prepare and update the October 2016 MOR Professional Fees schedule based on reconciliation of Professional Fees.	330.00	0.4	132.00
Jay Lindenberg	12/01/2016	Update accounting issues and processing of payments.	500.00	0.6	300.00
Jay Lindenberg	12/02/2016	Research payment history for status of check issues to Connell Foley, communications with counsel.	500.00	0.4	200.00
Lou Ann Torres	12/06/2016	Preparing and process of vendor payments.	150.00	1.0	150.00
Jay Lindenberg	12/09/2016	Review of files, prepare list of open issues to discuss with Trustee re: Payroll processing question, unpaid venders, Delaware filing, year end processing of annual filings and November accounting.	500.00	1.2	600.00
Lou Ann Torres	12/13/2016	Prepare bank reconciliation of November 2016.	150.00	0.7	105.00
Jay Lindenberg	12/13/2016	Review correspondence relating to Capital Call, discuss with counsel.	500.00	1.0	500.00
Jay Lindenberg	12/19/2016	Research partnership agreement regarding distribution on behalf of Investors and accounting of same.	500.00	1.8	900.00
Jay Lindenberg	12/21/2016	Research Debtor's historical document regarding distributions and member's equity.	500.00	0.8	400.00
Jay Lindenberg	01/03/2017	Update accounting and processing of payables.	500.00	0.6	300.00
Lou Ann Torres	01/04/2017	Prepare vendor payables.	150.00	0.5	75.00
Jay Lindenberg	01/06/2017	Begin year end accounting for 12/31/16 closing, review QuickBooks and update account analyses.	500.00	1.3	650.00
Lou Ann Torres	01/10/2017	Reconciling December 2016 bank account.	150.00	0.6	90.00
Jay Lindenberg	01/10/2017	Obtain and reconcile December 2016 bank statement for Operating report, year end closing and 1099 information.	500.00	0.7	350.00
Jay Lindenberg	01/12/2017	Roseville, outstanding vendor invoice.	500.00	0.5	250.00
Jay Lindenberg	01/16/2017	Year end accounting and adjustments regarding preparation of 2016 tax returns.	500.00	2.4	1,200.00
Andrew Davis	01/23/2017	Created disbursements schedule, determined Trustee fee using Quarterly fee schedule, made entry into QuickBooks for check disbursement, and printed check for US Trustee fee.	190.00	1.3	237.50
Jay Lindenberg	01/25/2017	Updating of accounting and processing of checks.	500.00	0.9	450.00
Lou Ann Torres	01/25/2017	Preparing invoices for payment.	150.00	0.7	105.00
Accounting/Auditing Total				26.5	10,694.50
Jay Lindenberg	11/08/2016	Review certification of no objections, verify amounts and process checks.	500.00	0.3	150.00
Lou Ann Torres	11/09/2016	Preparing checks as requested by the Trustee.	150.00	0.5	75.00
Jay Lindenberg	11/10/2016	Update accounting books and records, processing checks, banking and request for October 31 bank statement.	500.00	0.8	400.00
Lou Ann Torres	11/16/2016	General accounting report for MOR reporting.	150.00	1.6	240.00
Jay Lindenberg	11/21/2016	Research new (old) invoices received from Westmont.	500.00	0.4	200.00

ROSEVILLE SENIOR LIVING PROPERTIES, LLC
FOR PROFESSIONAL SERVICES RENDERED 11/01/2016 THROUGH 01/26/2017 BY BILL CODE:

Professional	Date	Description of Services	Rate	Hours	Fees
Jay Lindenberg	11/21/2016	Review responses filed on behalf of MeeCorp regarding Objection,	500.00	0.9	450.00
Jay Lindenberg	12/12/2016	Review of files in preparation for meeting with Trustee, research pending tax matters and open issues with Westmont.	500.00	1.3	650.00
Jay Lindenberg	12/13/2016	Conference call with Trustee re: Case developments, document destructions, tax issues including California composite tax returns.	500.00	0.5	250.00
Jay Lindenberg	12/15/2016	Coordinate a variety of payroll, accounting and document destruction issues to assist Trustee with closing case.	500.00	1.2	600.00
Jay Lindenberg	12/15/2016	Review recommended changes from counsel regarding the Third Interim fee application.	500.00	0.1	50.00
Jay Lindenberg	12/20/2016	Respond to comments from counsel regarding additional information November's MFS.	500.00	0.2	100.00
Jay Lindenberg	01/04/2017	Assist Trustee with wind down of case, pending issues with Westmont and buyer.	500.00	0.9	450.00
Jay Lindenberg	01/06/2017	Review correspondence from Trustee and Counsel regarding Plan Confirmation, review progression of several projects.	500.00	0.7	350.00
Jay Lindenberg	01/09/2017	Review pending matters, prepare agenda for meeting with Trustee re: completing case.	500.00	0.3	150.00
Jay Lindenberg	01/11/2017	Assist Trustee with closing case, tax issues, Westmont issues and proposed final distributions.	500.00	0.9	450.00
Jay Lindenberg	01/16/2017	Prepare for and call with Trustee re: wind down and closing case.	500.00	0.7	350.00
Jay Lindenberg	01/17/2017	Assist Trustee with wind down of variety of issues and closing of case.	500.00	0.9	450.00
Jay Lindenberg	01/20/2017	Review various case files with C. Adams, EisnerAmper, re: wind down and closing case.	500.00	0.7	350.00
Jay Lindenberg	01/23/2017	Review communications from counsel regarding approved fees.	500.00	0.3	150.00
Jay Lindenberg	01/26/2017	Review several filings relating to Edrei's Motion and Orderly Confirmation Liquidation.	500.00	0.7	350.00
Case Administration Total				13.9	6,215.00
Jay Lindenberg	11/09/2016	Review Trustee's Motion to Expunge/ adjust/modify claims re: MeeCorp & extension of time request to confirm the Plan.	500.00	0.9	450.00
Jay Lindenberg	11/11/2016	Review, revise and update analysis of Schedule F Claims based on additional documentation received from vendors.	500.00	1.2	600.00
Jay Lindenberg	11/23/2016	Research files, review and update claims information, review schedule and explanation and discuss with counsel re: Omnibus Claims Objections and Certification.	500.00	3.6	1,800.00
Jay Lindenberg	11/28/2016	Review claims analysis, review and complete Certification regarding Claims objections, prepare Exhibit A and discuss with counsel.	500.00	2.2	1,100.00
Jay Lindenberg	11/29/2016	Review filed Motion to expunge claims.	500.00	0.4	200.00
Jay Lindenberg	12/20/2016	Review of correspondence regarding Meecorp and Edrei Pre-Petition Claims and related issues.	500.00	1.4	700.00
Claims Admin & Objections Total				9.7	4,850.00
DelMarie Velazquez	11/07/2016	Preparation of 12th monthly fee statement, October 2016.	125.00	1.2	150.00
Jay Lindenberg	11/08/2016	Review Monthly Fee Statement for October 2016.	500.00	0.2	100.00
Jay Lindenberg	11/10/2016	Review, revise and sign Monthly Fee Statement for October 2016.	500.00	0.3	150.00
DelMarie Velazquez	12/09/2016	Preparation of 3rd Interim Fee Application.	125.00	3.2	400.00
DelMarie Velazquez	12/10/2016	Preparation of 13th monthly fee statement.	125.00	1.0	125.00
Jay Lindenberg	12/12/2016	Revise fee application and prepare schedule of services.	500.00	1.4	700.00
Jay Lindenberg	12/14/2016	Review, revise and sign fee application, draft correspondence re: filing.	500.00	0.5	250.00
Jay Lindenberg	12/15/2016	Review, revise and sign monthly fee statement for November, 2016.	500.00	0.3	150.00
Jay Lindenberg	01/23/2017	Review December's Work in Process and begin final fee application.	500.00	0.7	350.00
Jay Lindenberg	01/26/2017	Begin to prepare final fee application.	500.00	0.8	400.00
DelMarie Velazquez	01/26/2017	Preparation of final fee application.	125.00	2.8	350.00
Fee/Employment Application Total				12.4	3,125.00
Jay Lindenberg	11/15/2016	Update October accounting for preparation of Operating Report.	500.00	0.7	350.00

ROSEVILLE SENIOR LIVING PROPERTIES, LLC
FOR PROFESSIONAL SERVICES RENDERED 11/01/2016 THROUGH 01/26/2017 BY BILL CODE:

Professional	Date	Description of Services	Rate	Hours	Fees
Andrew Davis	11/16/2016	Begin to prepare monthly operating report for the month of October 2016.	190.00	2.2	418.00
Andrew Davis	11/22/2016	Review updated information to complete monthly operating report for the month of October.	190.00	1.5	285.00
Andrew Davis	11/28/2016	Prepared monthly operating report for the month of October.	190.00	0.7	133.00
Jay Lindenberg	11/28/2016	Review open issues with staff regarding completing Operating	500.00	0.4	200.00
Jay Lindenberg	11/30/2016	Review and approve October MOR, prepare correspondence and forward to Trustee for filing.	500.00	0.7	350.00
Andrew Davis	12/16/2016	Prepared monthly operating report for November.	190.00	1.8	342.00
Jay Lindenberg	12/16/2016	Prepare November 2016 Operating report.	500.00	0.4	200.00
Andrew Davis	12/19/2016	Prepared monthly operating report for November.	190.00	2.0	380.00
Jay Lindenberg	12/19/2016	Prepare November MOR report, analyze data.	500.00	0.6	300.00
Andrew Davis	01/06/2017	Updated professional fees for MOR for November 2016.	190.00	0.2	38.00
Jay Lindenberg	01/06/2017	Review, revise and complete MOR for November 2016, draft correspondence and forward to Trustee for filing.	500.00	0.8	400.00
Andrew Davis	01/11/2017	Prepared monthly operating report for December 2016 using QuickBooks file and bank statements.	190.00	2.3	437.00
Andrew Davis	01/17/2017	Made closing entries for 2016 and updated and printed December	190.00	1.2	228.00
Jay Lindenberg	01/17/2017	Preparation of the December 2016 Operating report including recording additional year end adjustments.	500.00	1.3	650.00
Jay Lindenberg	01/18/2017	Review, revise and complete MOR, draft correspondence and forward to Trustee for filing.	500.00	0.4	200.00
Jay Lindenberg	01/19/2017	Processing of December 2016 MOR.	500.00	0.1	50.00
Operating Reports Total				17.3	4,961.00
Jay Lindenberg	12/29/2016	Research issues relating to and review limited Plan objection filed by Office of the United States Trustee.	500.00	1.2	600.00
Jay Lindenberg	01/03/2017	Review several certifications and objection files related to Plan confirmation and Claims disputes.	500.00	1.7	850.00
Jay Lindenberg	01/04/2017	Review addition documents filed in case challenging Debtor's Plan confirmation and objections, responses related to Expunged Claims and related issues.	500.00	1.3	650.00
Jay Lindenberg	01/05/2017	Communications with Trustee regarding Plan Confirmation and winding down of case.	500.00	0.3	150.00
Plan & Disclosure Statements Total				4.5	2,250.00
Jay Lindenberg	11/10/2016	Review progression of case and timing regarding confirming Plan in 2016 and filing final tax returns, begin to review tax related issuing if final return is for 2017.	500.00	0.7	350.00
Jay Lindenberg	11/29/2016	Research tax notice from IRS regarding balance due of first quarter payroll taxes.	500.00	0.4	200.00
Jay Lindenberg	11/30/2016	Discuss with tax department California estimated tax payment due on capital gain.	500.00	0.6	300.00
Jay Lindenberg	12/02/2016	Update analysis of Debtor's books and records for California composite income tax projection and related issues.	500.00	1.3	650.00
Jay Lindenberg	12/05/2016	Year end tax planning, projections and discuss with J. Rivera, EisnerAmper.	500.00	0.8	400.00
Jay Lindenberg	12/06/2016	Discuss preparation of 2016 tax returns with J. Rivera, EisnerAmper, pending issues, timing and California composite income.	500.00	0.7	350.00
Jay Lindenberg	12/07/2016	Draft correspondence to Trustee re: Annual Delaware representation.	500.00	0.3	150.00
Jay Lindenberg	12/07/2016	Year end tax projections, estimated taxes and several communications with D. Gibson and J. Rivera, EisnerAmper, and communication from Investor's accountant.	500.00	0.9	450.00
J. Margarita Rivera	12/07/2016	Prepare California estimates for 2016 tax year.	310.00	1.4	434.00
J. Margarita Rivera	12/07/2016	Emails with D. Gibson and J. Lindenberg, EisnerAmper, regarding estimates and projections and saving files into binder.	310.00	0.6	186.00
Jay Lindenberg	12/08/2016	Respond to several year end planning tax issues including 2016 K-1s to members, California tax including conversation with C. Hemrick	500.00	0.6	300.00

ROSEVILLE SENIOR LIVING PROPERTIES, LLC
FOR PROFESSIONAL SERVICES RENDERED 11/01/2016 THROUGH 01/26/2017 BY BILL CODE:

Professional	Date	Description of Services	Rate	Hours	Fees
J. Margarita Rivera	12/13/2016	Background information to C. Hayo, EisnerAmper and explain workpapers prepared in June to calculate 4th quarter estimate so he could follow the same method and update for income through October 2016.	310.00	0.4	124.00
J. Margarita Rivera	12/13/2016	Review QB file kept by bankruptcy group. Trying to reconcile gain on sale per QB file to gain on sale calculated in June. Calculate adjustments needed to be made to opening balances for 2016 and to entry to calculate gain.	310.00	1.6	496.00
Jay Lindenberg	12/13/2016	Initial preparation of 2016 Partnership tax returns, meeting with D. Gibson, timing of issuing K-1s, tax projections and payment of estimated taxes.	500.00	1.6	800.00
Jay Lindenberg	12/14/2016	Review and approve year end tax preparation planning, prepare revised projections and calculation for estimated taxes, forward files and last years workpapers.	500.00	1.7	850.00
Casey Hayo	12/14/2016	Prepared California 4th quarter estimated tax payments for 1.7K.	225.00	4.8	1,080.00
J. Margarita Rivera	12/14/2016	Sitting with C. Hayo, EisnerAmper, and training him on how to make adjustments to opening balance and to record a gain of sale using Roseville's October reports and reconciling with June's adjustments.	310.00	1.0	310.00
Daniel J. Gibson	12/15/2016	Estimated tax vouchers.	510.00	0.5	255.00
Jay Lindenberg	12/15/2016	Year end tax planning regarding accruing post confirmation activity into 2016 as final tax return.	500.00	0.8	400.00
J. Margarita Rivera	12/15/2016	Review the 4th quarter estimate package and update it. Deliver it to J. Lindenberg and send email to D. Gibson, EisnerAmper, about changes to 4th quarter estimate.	310.00	0.9	279.00
Jay Lindenberg	12/22/2016	Research and respond to investors regarding capital gains, possible resolve outstanding check issue.	500.00	0.6	300.00
Jay Lindenberg	12/22/2016	Research Debtor's agreements regarding distribution to partners as it relates to tax payments at the partnership level and related issues.	500.00	1.3	650.00
Jay Lindenberg	12/29/2016	Review correspondence regarding CSC payment, research and respond to Trustee.	500.00	0.4	200.00
Daniel J. Gibson	01/03/2017	Meeting with J. Lindenberg, EisnerAmper, on schedule and plan to get return prepared.	510.00	0.6	306.00
Jay Lindenberg	01/03/2017	Meeting with D. Gibson, EisnerAmper. re: case progression as it relates to preparing 2016 tax returns, staffing and accounting issues.	500.00	0.6	300.00
Jay Lindenberg	01/05/2017	Research and respond to questions and issues regarding preparation of 2016 tax returns.	500.00	1.7	850.00
Andrew Davis	01/12/2017	Made QuickBooks entries and prepared and printed checks to be sent to Franchise Tax Board.	190.00	0.8	142.50
Jay Lindenberg	01/12/2017	California composite tax returns issues, estimated payments, discuss with Trustee, processing of forms and draft related correspondence.	500.00	1.3	650.00
Caroline Adams	01/12/2017	Analysis of Cash Disbursements schedule printed out of QuickBooks (2016), inquire regarding potential 1099s that will need to be issued; compare to the Professionals support schedule which includes the disbursements made to Professionals including Jan 2016 through Oct 2016.	330.00	2.2	726.00
Caroline Adams	01/13/2017	Prepare 1099 schedule for 1099 preparation of Professional fees; included analysis of various Professionals' fee applications for information pertaining to the firm's Tax ID#s; noted Professionals with no information relating to Tax ID#s.	330.00	1.3	429.00
Jay Lindenberg	01/13/2017	Processing of California estimated tax payments for Composite return.	500.00	0.4	200.00
Jay Lindenberg	01/16/2017	Preparation of annual 1099s and processing of estimated tax payments.	500.00	0.9	450.00
Caroline Adams	01/16/2017	Review of cash disbursements other than professionals to determine if any additional 1099s should be issued.	330.00	0.5	165.00
Aimee Conant	01/18/2017	Review of files prior to meeting, re: 2016 tax returns.	280.00	0.6	168.00
Jay Lindenberg	01/18/2017	Complete 2016 tax return workpapers and review with A. Conant, from EisnerAmper.	500.00	1.6	800.00
Irene Lambert	01/20/2017	Meeting with A. Conant and J. Lindenberg, EisnerAmper, to discuss Roseville and what needs to be done.	255.00	0.5	127.50

ROSEVILLE SENIOR LIVING PROPERTIES, LLC
FOR PROFESSIONAL SERVICES RENDERED 11/01/2016 THROUGH 01/26/2017 BY BILL CODE:

Professional	Date	Description of Services	Rate	Hours	Fees
Aimee Conant	01/20/2017	Meet with J. Lindenberg, EisnerAmper, send Illinois to discuss job and info in the O drive, contact IT for access to O drive, discuss timing with Illinois.	280.00	0.8	224.00
Jay Lindenberg	01/20/2017	Meeting with tax staff regarding preparation of 2016 partnership tax return.	500.00	1.0	500.00
Jay Lindenberg	01/23/2017	Prepare OUST check and related correspondence to Trustee.	500.00	0.6	300.00
Jay Lindenberg	01/23/2017	Review 2016 disbursements, prepare processing of annual 1099 Forms.	500.00	0.4	200.00
Jay Lindenberg	01/24/2017	Preparation of annual 1099 forms, research information and contact Westmont regarding vender payments made directly by Trustee.	500.00	1.3	650.00
Caroline Adams	01/24/2017	Update the 1099 schedule based on support received for W-9s; link and send to J. Lindenberg, EisnerAmper, for his review.	330.00	0.6	198.00
Jay Lindenberg	01/25/2017	Respond to questions related to completing 2016 tax returns.	500.00	0.9	450.00
Jay Lindenberg	01/26/2017	Review tax notice received from Westmont, research issues and discuss with Trustee.	500.00	0.7	350.00
Jay Lindenberg	01/26/2017	Respond to 1099 processing questions and approve for assembly.	500.00	0.4	200.00
Tax Issues Total				43.6	17,900.00
Grand Total				<u>127.8</u>	<u>\$ 49,995.50</u>

~ Exhibit B ~

ROSEVILLE SENIOR LIVING PROPERTIES

ITEMIZED EXPENSES INCURRED

Date	Name	Amount	Category	Description
11/30/2016	J. Lindenberg	41.00	PACER	410 pages at \$.10
12/31/2016	J. Lindenberg	<u>32.60</u>	PACER	326 pages at \$.10
	PACER Total	73.60		
12/31/2016	J. Lindenberg	26.49	Postage	Postage & Messenger
01/16/2017	J. Lindenberg	<u>17.60</u>	Postage	Postage & Messenger
	Postage Total	44.09		
	Grand Total	<u>\$ 117.69</u>		